IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41495 of 2025
and
W.M.P.Nos.46467 and 46468 of 2025

Hiraram Dhopidevi,
Proprietor of Tvl.Mahaveer Marketing,
54/2, Dharmaraja Koil Street,
Tirupattur, Vellore,
Tamil Nadu – 635 601. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer / Deputy State Tax Officer,
Thiruppattur: Thirupattur: Vellore,
Integrated Commercial Taxes Buildings,
No.4, Bharathiyar Salai, Fort Round Road,
Vellore, - 632 001,
Tamil Nadu.

2.The Deputy Commissioner (CT),
No.4, Bharathiyar Salai, Fort Round Road,
Vellore – 632 001,
Tamil Nadu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the file of the first respondent in respect of the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 having GSTIN:33CPOPD7432L1ZN including the summary of the Order in Form GST DRC – 07 both dated 02.04.2024 and having reference Number.ZD330424014975F and its annexure passed by the first respondent for F.Y.2019-2020 along with the acknowledgement in Form GST APL – 02 dated 04.06.2025 having Reference Number.ZD330625034543K issued by the second respondent under Rule 108 of Central Goods and Services Tax Rules, 2017 / Tamil Nadu Goods and Services Tax Rules, 2017 for the F.Y.2019-20 and quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 and in violation of principles of natural justice.

For Petitioner : Ms.S.Abirami
for Mr.N.V.Balaji

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned Standing Counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the order dated 02.04.2024 passed under Section 73 of the respective GST enactments by the first respondent and the order dated 04.06.2025 passed by the office of the second respondent rejecting the appeal against the impugned order dated 02.04.2024.

4. The impugned order dated 02.04.2024 was preceded by a Show Cause notice in GST DRC – 01 dated 08.02.2024, to which the Petitioner failed to file a reply. Thus, the impugned order dated 02.04.2024 came to be passed by the office of the first respondent.

5. The Petitioner had filed an appeal before the Appellate Authority on 03.05.2025 which has been rejected vide impugned order dated 04.06.2025. Hence, the Petitioner is before this Court against the impugned orders dated 02.04.2024 and 04.06.2025 passed by the Respondents.

6. That apart, the learned counsel for the Petitioner would submit that over and above the 10% of the disputed tax already deposited at the time of filing of an appeal before the Appellate Authority, another 7.5% of the disputed

tax has been recovered from the Petitioner against the demand confirmed vide impugned order dated 02.04.2024 on 24.07.2025.

7. Although the learned counsel for the Petitioner would attempt to assail the impugned order dated 02.04.2024 on merits it is futile in absence of a proper reply before the first Respondent to the notice in GST DRC – 01 dated 08.02.2024. It is not open for the Petitioner to canvass the issue on merits in the given circumstances.

8. Following the consistent view taken under similar circumstances and taking note of the fact that the Petitioner has already deposited 10% of the disputed tax at the time of filing an appeal and has reportedly paid another 7.5% of the disputed tax on 24.07.2025, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner pre-depositing 25% of the disputed tax over and above the 10% deposited at the time of filing an appeal in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

9. Any amount which is said to have been recovered / paid by the Petitioner, shall be adjusted towards the aforesaid pre-deposit of 25%, subject to verification.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.04.2024 as an addendum to the Show Cause Notice dated 08.02.2024.

11. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the first Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

31.10.2025

Neutral Citation : Yes / No
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To:

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C.SARAVANAN, J.

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